

評馬克思的剩餘價值理論*

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剩餘價值理論是馬克思政治理論的兩大基石之一。它構建在錯誤研究方法的基礎之上，形似深奧，實則缺乏科學依據，是一條根本錯誤的理論。

剩餘價值理論的中心結論是：勞動是價值和利潤的唯一源泉，資本主義發展的實質在於剝奪工人的剩餘勞動價值。本文在解剖這一悖論的同時，提出了商品價值的二元決定論，並進而指出，某些利潤，如貸款利息，股票分紅，純自然資源的售價等等，來源於以財產所有權為基礎的特殊供求關係，與所謂「剩餘勞動」無關；生產企業家的利潤雖然來源於勞動，但此種勞動是生產企業家的創業努力與工人辛勤勞作的不可分割的結合，由於兩部分勞作的質別關係，對其價值貢獻的相對份量不可能作出客觀度量，因而無法在客觀意義上確定與勞作貢獻相對應的收入分配當量，如是，「剩餘勞動」云云也只能是無稽之談。

馬克思關於資本主義剝削的觀點基本上屬於價值判斷，而不是對於客觀事實的描述。分配的公平與否超越了科學的裁判範圍，它以人的認識為轉移，在表層取決於社會溝通與共識，在深層受制於社會實力及其背後若干要素的調節。

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- 二、馬克思的研究總方法
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一、前言

被恩格斯(1974)譽為重大科學發現的剩餘價值理論是馬克思資本論的核心，它與歷史唯物主義一起並列為馬克思政治理論的兩大基石

* 筆者感謝兩位審稿人對本文的原稿提出了寶貴的意見。

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A Critical Assessment of Marx's Theory of Surplus Value

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Abstract

Marx's theory of surplus value (TSV), one of the two cornerstones of his political theory, is constructed using a fundamentally inadequate method. Despite its apparent sophistication, the formulation of TSV is highly problematic.

The central thesis of TSV is that labour constitutes the sole source of value and profit and that capitalist development is built on exploitation of surplus labour (or surplus value) of workers. In analysing the thesis, this paper puts forth a dual determinant argument on value. On the basis of this argument, it asserts that certain profits (such as interests on loans, dividends and revenues from sales of pure natural resources) come from the special supply- demand forces which, in turn, stem from the basis of property ownership. Such profits are not transformed from surplus labour. The paper also argues that profits that truly originate from labour cannot scientifically be attributed to surplus value of workers either. Under capitalism the production of commodities is a process involving an inseparable integration of the commanding efforts of entrepreneurs and the direct efforts of workers. Since the relative contributions of the two parties are qualitatively different and are

not subject to scientific measurement, it becomes impossible to determine objectively how much of the income out of the labour products should be attributed to each party. The concept of surplus value is thus a construct without scientific foundation.

Marx's notion of capitalist exploitation is basically a value judgement rather than a factual statement. The issue of fairness in income distribution is beyond the capacity of science to determine. Such a judgement hinges upon human conception. Each kind of conclusion is the result of a corresponding type of social interaction and consensus, which, in turn, is conditioned by power as well as those factors behind it at deeper levels.